

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-27

June 8, 1960

NONBEVERAGE DRAWBACK CLAIMS

Manufacturers of nonbeverage products
and others concerned:

Purpose. The purposes of this industry circular are to inform you (1) of a change in the stamps used on bulk containers of distilled spirits which affects your statement of supporting data and the requirements in respect of scalping stamps on containers of spirits used in the manufacture of nonbeverage products, and (2) of changes in forms used in connection with the withdrawal of tax-determined spirits.

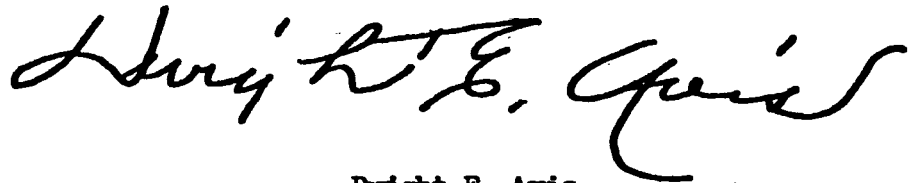
Background. Due to changes in regulations effective July 1, 1960, distilled spirits stamps, in lieu of wholesale liquor dealer's stamps, will be affixed to bulk containers of distilled spirits removed from bond on determination of tax. These distilled spirits stamps are not designed for scalping as were the wholesale liquor dealer's stamps. Also, effective July 1, 1960, Forms 1440 and 1520 will no longer be used to report the gauge of spirits in bulk containers or packages. Information now obtained from those forms will be obtained from Form 179 (Rev. July 1960), Withdrawal of Spirits Taxpaid, and, in the case of spirits in packages (barrels, drums, and similar containers), from Form 2630, Package Gauge Report.

Procedures. In respect of claims for nonbeverage drawback of tax on distilled spirits withdrawn from bond before July 1, 1960, you will continue to prepare statements of supporting data in the usual manner and submit cut-out portions of wholesale liquor dealer's stamps as provided in §§ 197.112 and 197.113 of the regulations (26 CFR Part 197).

In the case of claims for drawback of tax on distilled spirits withdrawn from bond on and after July 1, 1960, you will continue to prepare the statement in the same manner except that you will show the serial number of the distilled spirits stamp affixed to the container and the date the stamp was affixed; however, you will not scalp the distilled spirits stamp for submission with your claim; instead, you must destroy the stamp completely when the spirits covered thereby have been emptied from the container or package. If you receive a tank car or tank truck without the distilled spirits stamp attached thereto, you shall note such fact on the bill of lading, if any, or on Form 179, and immediately notify the assistant regional commissioner who will cause such inquiry to be made respecting the shipment and receipt of the conveyance as he may deem appropriate.

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Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis". The signature is written in dark ink and is positioned above the printed name and title.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division